

**FILED**

NOV 02 2017

CLERK, U.S. BANKRUPTCY COURT  
WEST DIST. OF PENNSYLVANIA

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In re: : Case No.: 16-23300-GLT  
: Chapter: 13  
Ronald B. Diggs :  
:   
:   
:   
Debtor(s). : Date: 11/1/2017  
Time: 09:00

**PROCEEDING MEMO**

**MATTER:** #61 - Confirmation of Chapter 13 Plan Dated 04/07/2017 (NFC)  
#64 - Objection by USA, I.R.S.  
#67 - Objection by Com. of PA, Dept of Revenue

**APPEARANCES:**

Debtor: Paul William Bercik  
Trustee: Richard Bedford  
I.R.S.: Jill Locnikar

**NOTES:**

Bedford: No payments since May. Arreage of around \$13,824 and unfiled tax returns.

Bercik: The Debtor can pay \$6,000 toward the arrears within 10 days.

Locknikar: The Debtor had a case in 2015 with similar issues. The 2016 return was filed electronically on October 30, 2017. The 2014 and 2015 returns were filed yesterday. The 2012 and 2013 returns are still not filed.

Bercik: The 2012 return was filed on paper, and the 2013 return can be completed within the next two weeks. State returns have also been prepared.

Court: Will the plan still be feasible considering the remaining arrearage plus added tax liability?

Bercik: Approximates around \$18,000 in tax liability and thinks the Debtor can handle that.

Court: The Court will grant a short reprieve to file the returns but will not continue the case after that.

Locknikar: The plan will need to be amended and the postpetition balance paid.

**OUTCOME:**

1. On or before November 11, 2017, the Debtor shall submit proof of payment of \$6,000 to the chapter 13 trustee.
2. On or before November 15, 2017, the Debtor shall submit proof that his 2012 and 2013 federal income tax returns were received by the Internal Revenue Service and all outstanding state income tax returns (from 2012 to the present) were received by the Pennsylvania Department of Revenue.
3. On or before November 15, 2017, the Debtor shall submit all outstanding monthly operating reports to the chapter 13 trustee.
4. If the Debtor does not timely complete the items in ¶¶ 1–3, the Court will dismiss the case without prejudice and without

further notice or hearing.

5. If the Debtor timely completes the items in ¶¶ 1–3, the Debtor shall have 30 days to file an amended plan and the Court will schedule it for a conciliation conference.

6. The Court will conduct a continued confirmation hearing [Dkt. No. 61] on November 22, 2017 at 9:00 a.m. to monitor the Debtor's progress and payment history.  
(Chambers to prepare.)

**DATED:** 11/1/2017